BEFORE

THE PUBLIC SERVICE COMMISSION OF

SOUTH CAROLINA

DOCKET NO. 97-360-C - ORDER NO. 97-939

OCTOBER 31, 1997

ORDER APPROVING

DEPRECIATION

RATES

This matter comes before the Public Service Commission of South Carolina (the Commission) on the request of Alltel South Carolina, Inc. (Alltel or the Company) for approval of revised depreciation rates, which include an amortization of a reserve imbalance. The revisions are sought for the Circuit Equipment-Digital, Aerial Cable-Metallic, Underground-Metallic, and Buried Cable-Metallic Plant Accounts. The Company requests an effective date of January 1, 1997 for its proposal.

As per the Order of the Commission's Executive Director, a Notice of Filing was published in a newspaper of general circulation in the area of service, one time. No Protests or Petitions to Intervene were received.

As we understand it from figures provided by Staff, the annual increase in depreciation accrual is \$1.693 million on a combined basis and \$1.239 million on an intrastate basis.

Since there were no Protests or Petitions to Intervene filed, we shall proceed to consider this case and rule. It

appears to this Commission that the revisions sought are just and reasonable as filed. We also note that the new rates have been modified to include a five year amortization of a reserve imbalance for these accounts.

We hereby approve the new depreciation rates as filed, with an effective date of January 1, 1997 as requested. This Order shall remain in full force and effect until further Order of the Commission.

BY ORDER OF THE COMMISSION:

Chairman

ATTEST:

Executive Director

(SEAL)